

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11**
:
SEARS HOLDINGS CORPORATION, et al., : **Case No. 18-23538 (RDD)**
:
Debtors.¹ : **(Jointly Administered)**
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**AMENDED NOTICE REGARDING THIRD DISTRIBUTION PURSUANT
TO ADMINISTRATIVE EXPENSE CLAIMS CONSENT PROGRAM**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd St., 17th Floor, New York, NY 10036.

**QUESTIONS REGARDING THIS NOTICE SHOULD BE ADDRESSED TO:
SEARSAECPBALLOTSETTLEMENT@M3-PARTNERS.COM**

On October 15, 2019, the Court entered the *Order (I) Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors and (II) Granting Related Relief* (ECF No. 5370) (the “**Confirmation Order**”), approving, among other things, the Administrative Expense Claims Consent Program.²

On July 2, 2021, the Debtors filed a *Notice Regarding Third Distribution Pursuant to Administrative Expense Claims Consent Program* (ECF No. 8293) (the “**Initial Notice**”) announcing their intent to commence an additional distribution (the “**Third Distribution**”) on or about July 31, 2021, to holders of Settled Administrative Expense Claims that (i) have been settled or allowed under the Administrative Expense Claims Consent Program, and (ii) are not recipients of potentially avoidable transfers or who have not otherwise settled such potentially avoidable transfers with the Debtors (the “**Third Distribution Participants**”).

PLEASE TAKE NOTICE that the aggregate cash distribution shall provide Third Distribution Participants their *pro rata* share of approximately \$10,500,000.00, which will provide an additional approximately 8.3% of each Third Distribution Participants’ Settled Administrative Expense Claim(s) and bring total distributions on Settled Administrative Expense Claims to approximately 37%. **Exhibits A** hereto lists the distribution amount of the Third Distribution Participants who are holders of Opt-In Settled Admin Claims. **Exhibit B** hereto lists the distribution amount of the Third Distribution Participants who are holders of Non Opt-Out Settled Admin Claims.

² Capitalized terms not otherwise herein defined shall have the meaning ascribed to such terms in the Confirmation Order.

PLEASE TAKE FURTHER NOTICE for Administrative Expense Claims (i) that have not been settled or allowed under the Administrative Expense Claims Consent Program or (ii) whose holders are recipients of potentially avoidable transfer (the “**Disputed Claims**”), the Debtors shall reserve an amount of cash which represents the distribution that would otherwise be provided to such holder pursuant to the Third Distribution. **Exhibit C** hereto lists each Disputed Claim reserve amount.

PLEASE TAKE FURTHER NOTICE that nothing herein shall be deemed to waive, impair, release, or effect any claims and causes of action the Debtors may hold against any parties, including but not limited to, claims under Chapter 5 of the Bankruptcy Code, and all claims and causes of action shall be expressly preserved unless waived or settled pursuant to a separate, written agreement with the Debtors, including the right of the Debtors to seek to disgorge the Third Distribution from any Third Distribution Participant.

PLEASE TAKE FURTHER NOTICE that this Notice shall superseded the Initial Notice.

Dated: July 27, 2021
New York, New York

/s/ Garrett A. Fail
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

*Attorneys for Debtors
and Debtors in Possession*

Exhibit A

Third Distribution Participants (Opt-In Settled Admin Claims)

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Allowed Opt-In Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
1.	24 7 AI INC	182353801043388	\$997,898.00	\$82,668.78
2.	4207602 CANADA INC	182353801017310	\$371,972.12	\$30,815.26
3.	AAA Pharmaceutical, Inc.	182353801042671	\$24,003.60	\$1,988.53
4.	Ainsworth Pet Nutrition LLC	182353801017192	\$151,692.25	\$12,566.63
5.	Alpine Creations Ltd	182353801043224	\$600,000.00	\$49,705.75
6.	Amstore Corporation	182353801043484	\$34,977.00	\$2,897.59
7.	Anglo American Enterprises Corp. ⁽¹⁾	182353801042807	\$9,658.94	-
8.	APEX SYSTEMS INC	182353801042818	\$35,784.04	\$2,964.46
9.	APEX TOOL GROUP LLC	182353801013976	\$250,000.00	\$20,710.73
10.	Architectural Graphics, Inc. (AGI)	182353801018115	\$114,660.50	\$9,498.81
11.	Arkanoff Painting Inc ⁽¹⁾	182353801043263	\$41,540.16	-
12.	ARMOUTH INTERNATIONAL INC.	182353801043267	\$90,000.00	\$7,455.86
13.	ARROW SPORTSWEAR	182353801039942	\$368,261.20	\$30,507.83
14.	Aspen Marketing Servs., Inc. ⁽¹⁾	182353801018189	\$74,282.33	-
15.	Beauty 21 Cosmetics, Inc.	182353801043276	\$144,928.32	\$12,006.28
16.	BODY FLEX SPORTS INC ⁽¹⁾	182353801016412 182353801042976	\$65,541.60	-
17.	Bradford Capital Holdings, LP	182353801043486 182353801042956	\$91,914.68	\$7,614.48
18.	BRAELINN VILLAGE 1752, LLC	182353801018239	\$36,695.96	\$3,040.00
19.	Builder's Best, Inc.	182353801016498 182353801016497	\$96,037.67	\$7,956.04
20.	CALIFORNIA COMMERCIAL ROOFING SYSTE	182353801042378	\$35,489.90	\$2,940.08
21.	CALIFORNIA INNOVATIONS INC ⁽¹⁾	182353801016541	\$22,873.07	-
22.	Caparra Center Associates, LLC	182353801018257	\$30,263.62	\$2,507.12
23.	Cherokee Debt Acquisition, LLC	ECF No. 5301	\$533,555.00	\$44,201.25
24.	Clover Imaging Group, LLC, assignee of Clover Technologies Group	182353801042526	\$86,600.00	\$7,174.19
25.	COCA COLA BTLNG CO CONSOLIDATED	182353801014199	\$45,034.66	\$3,730.80
26.	COLORON JEWELRY INC ⁽¹⁾	182353801016071	\$48,052.83	-
27.	Crown Services, Inc. ⁽¹⁾	182353801042770	\$3,282.76	-
28.	Data Print Technologies, Inc.	182353801042919	\$70,048.15	\$5,803.00
29.	Demert Brands Inc	182353801014274	\$43,876.80	\$3,634.89
30.	DISSTON COMPANY ⁽¹⁾	182353801015769	\$41,876.67	\$3,469.19
31.	DXC Technology Services LLC	182353801043334	\$105,686.00	\$8,755.34
32.	ELCO LABORATORIES DIV CHGO AEROSOL ⁽¹⁾	182353801015907	\$13,268.69	-
33.	ENCHANTE ACCESSORIES INC	182353801014349	\$26,860.35	\$2,225.19
34.	Environmental Products & Services Inc.	182353801040189	\$1,338,099.26	\$110,852.04

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Allowed Opt-In Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
35.	Fair Harbor Capital LLC	182353801042254 182353801042253 182353801040200 182353801040199 182353801042252 182353801042255	\$180,639.19	\$14,964.69
36.	Fanatics Licensed Sports Group, LLC f/k/a VF Licensed Sports Group, LLC	182353801040206	\$40,472.00	\$3,352.82
37.	Gelmart Industries Inc.	182353801040241	\$43,783.62	\$3,627.16
38.	General International Power Products, LLC	182353801040242	\$32,508.72	\$2,693.12
39.	GHIRARDELLI CHOCOLATE COMPANY	182353801015683	\$62,652.84	\$5,190.34
40.	Gokaldas Exports Ltd.	182353801043087	\$1,020,000.00	\$84,499.78
41.	GOODY PRODUCTS INC	182353801043408	\$28,608.72	\$2,370.03
42.	GRACO CHILDRENS PRODUCTS INC	182353801042502 182353801015959 182353801042503 182353801042504	\$177,559.88	\$14,709.57
43.	Hain Capital Investor Master Fund, Ltd.	182353801042781 ECF No. 5301	\$8,360,605.94	\$692,616.99
44.	HAMPTON FORGE LTD	182353801015119 182353801015120	\$95,129.48	\$7,880.81
45.	Hansae Co. Ltd. ⁽¹⁾	182353801013874	\$987,810.20	-
46.	Hasbro Inc ⁽¹⁾	182353801042988	\$1,409,969.74	-
47.	Hasbro International Trading BV ⁽¹⁾	182353801043372	\$93,617.20	-
48.	HELLERS GAS	182353801043007	\$39,323.37	\$3,257.66
49.	Hero USA Inc. as Transferee of Signature Brands, LLC	182353801040280	\$433,963.20	\$35,950.78
50.	Hoffmaster Group, Inc.	182353801041817	\$27,384.66	\$2,268.63
51.	Hudson Home Group LLC	182353801015322	\$24,960.45	\$2,067.79
52.	Ingram Electro-Mek Inc	182353801041901	\$30,255.80	\$2,506.48
53.	INNOVATIVE FACILITY SERVICES LLC	182353801043421	\$49,353.83	\$4,088.61
54.	International Paper	182353801040331	\$116,548.33	\$9,655.20
55.	INTRALINKS, INC	182353801015639	\$45,706.31	\$3,786.45
56.	IVY TRADING INC	182353801015859	\$101,028.50	\$8,369.50
57.	JAE HOON CORPORATION	182353801041989	\$58,515.13	\$4,847.56
58.	JOHNSON & JOHNSON CONSUMER INC.	182353801040358	\$350,224.22	\$29,013.60
59.	JS Products, Inc.	182353801042050	\$90,288.00	\$7,479.72
60.	K G Denim Limited	182353801043376	\$354,690.20	\$29,383.57
61.	Kao USA Inc.	182353801042058	\$39,050.57	\$3,235.07
62.	KBS Jewelry Inc	182353801014653	\$4,481.36	\$371.25
63.	Kimberly-Clark Corporation	182353801042091	\$748,232.33	\$61,985.75
64.	Kimberly-Clark Puerto Rico, Inc.	182353801042095	\$130,509.43	\$10,811.79
65.	KIR Montebello, L.P.	182353801013661	\$92,474.80	\$7,660.88

In re: Sears Holdings Corporation, et al.
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Allowed Opt-In Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
66.	Ledvance LLC ⁽¹⁾	182353801042344	\$349,504.10	\$28,953.93
67.	LIGHTRICITY ELEKTRIC LLC	182353801041567 182353801041568 182353801041569	\$33,807.96	\$2,800.75
68.	Lisa International	182353801041578	\$388,503.60	\$32,184.77
69.	LONGSHORE LTD	182353801017600	\$23,436.00	\$1,941.51
70.	Luan Investment SE	182353801018208	\$44,789.93	\$3,710.53
71.	Marketing Card Technology, LLC	182353801041651	\$44,405.70	\$3,678.70
72.	MC Builders, LLC	182353801017770	\$112,473.85	\$9,317.66
73.	MCKEE FOODS CORP ⁽¹⁾	182353801019169	\$51,526.35	-
74.	MECHANIX WEAR	182353801019182	\$73,642.44	\$6,100.75
75.	MEGAGOODS INC	182353801019196	\$109,586.30	\$9,078.45
76.	Meguiar's, Inc.	182353801041716	\$46,560.60	\$3,857.22
77.	MELTON, KORY	182353801041721	\$800.00	\$66.27
78.	Micro Focus, LLC	182353801043430	\$136,562.24	\$11,313.22
79.	Mike Media Group Inc	182353801040487	\$18,000.00	\$1,491.17
80.	Milton Manufacturing, LLC	182353801018123	\$150,852.86	\$12,497.09
81.	MR2D GLOBAL TRADING LLC ⁽¹⁾	182353801019386	\$2,898.72	-
82.	MUSIC TECHNOLOGIES INTERNATIONAL	182353801041804	\$39,933.73	\$3,308.22
83.	NETRELEVANCE LLC	182353801041945	\$214,464.98	\$17,766.90
84.	New View Gifts & Accessories	182353801041958	\$51,653.52	\$4,279.12
85.	Niagara Bottling, LLC	182353801041960	\$257,552.41	\$21,336.39
86.	NorthStar Group Services, Inc. ⁽¹⁾	182353801018267	\$214,765.13	-
87.	Olympus Peak Master Fund LP	182353801040544 182353801043465	\$3,145,033.46	\$260,543.75
88.	Optiv Security, Inc.	182353801042596	\$628,982.63	\$52,106.76
89.	Parfums de Coeur, Ltd.	182353801041336	\$43,200.00	\$3,578.82
90.	PCL Co Limited	182353801041344 182353801043032 182353801043030	\$775,602.28	\$64,253.16
91.	Pearl Global Industries Limited	ECF No. 6053	\$1,130,000.00	\$93,612.49
92.	Pepsi Cola Bottling Company of New York, Inc.	182353801040571	\$34,021.38	\$2,818.43
93.	Peru K-M Company, LLC	182353801041347	\$35,331.50	\$2,926.96
94.	PROPEL TRAMPOLINES LLC	182353801019933	\$63,184.00	\$5,234.35
95.	PULSAR PRODUCTS INC	182353801043391	\$25,290.19	\$2,095.11
96.	R E Michel Company LLC	182353801040632 182353801040633	\$35,885.02	\$2,972.82
97.	Red Bull Distribution Company, Inc	182353801018431	\$21,794.39	\$1,805.51
98.	Richline Group, Inc.	182353801040664	\$221,281.36	\$18,331.60
99.	RIGHT MANAGEMENT INC.	182353801041611	\$44,720.00	\$3,704.73
100.	ROBERT J CLANCEY LTD	182353801018697	\$31,498.72	\$2,609.45
101.	Rocky Mountain Super Vac, Inc.	182353801041686	\$24,322.50	\$2,014.95

In re: Sears Holdings Corporation, et al.
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Allowed Opt-In Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
102.	Rosemary Assets Limited	182353801017003 182353801039868	\$429,633.27	\$35,592.07
103.	ROSY BLUE INC	182353801020106	\$110,428.07	\$9,148.19
104.	Sakar International Inc	182353801043503 182353801020179 182353801020180	\$78,241.25	\$6,481.73
105.	Sanford L.P.	182353801041887	\$27,441.68	\$2,273.35
106.	Securian Life Insurance	182353801018211	\$2,026,298.78	\$167,864.50
107.	Shenzhen Everbest Machinery Industry Co., LTD	182353801043092	\$163,467.47	\$13,542.12
108.	Silver Springs Bottled Water Co	182353801041151	\$46,391.88	\$3,843.23
109.	Simmons Caribbean Bedding, Inc. ⁽¹⁾	182353801041159	\$30,270.12	-
110.	Simmons Company ⁽¹⁾	182353801041162	\$266,367.40	-
111.	Sphere Consulting	182353801041194	\$42,876.00	\$3,551.97
112.	ST CORPORATION	182353801041206	\$26,965.43	\$2,233.90
113.	STAMAR PACKAGING INC	182353801018958	\$219,678.81	\$18,198.83
114.	Steven Vardi, Inc.	182353801040752	\$72,542.24	\$6,009.61
115.	Sunbeam Products, Inc.	182353801041220 182353801041221	\$82,192.71	\$6,809.08
116.	Tannor Partners Credit Fund, LP	182353801043358	\$623,959.29	\$51,690.60
117.	TeleBrands, Corp.	182353801018195	\$115,027.00	\$9,529.17
118.	TELUS ENTERPRISE SOLUTIONS CORP	182353801040788	\$998,100.58	\$82,685.56
119.	The Canadian Group	182353801043367	\$33,299.20	\$2,758.60
120.	The Goodyear Tire & Rubber Company	182353801041291	\$382,884.12	\$31,719.24
121.	THE KRAFT HEINZ COMPANY ⁽¹⁾	182353801041293	\$244,973.65	\$20,294.33
122.	The Trustees of the Estate of the Bernice Pauahi Bishop, doing business as Kamehameha Schools	182353801018482	\$199,049.00	\$16,489.80
123.	THERMWELL PRODUCTS CO INC	182353801020710	\$54,584.88	\$4,521.97
124.	TRC Master Fund LLC as Transferee of Agri- Fab Inc.	182353801039912	\$24,593.26	\$2,037.37
125.	TRC Master Fund LLC as Transferee of Bonnier Corporation	182353801013612	\$840,303.28	\$69,613.18
126.	TRC Master Fund LLC as Transferee of Directions Studio LLC	182353801016797	\$83,991.06	\$6,958.07
127.	TRC Master Fund LLC as Transferee of EuroBlooms, LLC	182353801042221	\$148,986.00	\$12,342.43
128.	TRC Master Fund LLC as Transferee of Home Products International - North America, Inc.	182353801015296	\$1,095,886.96	\$90,786.47
129.	TRC Master Fund LLC as Transferee of Homeadvisor, Inc.	182353801013613	\$607,879.84	\$50,358.54

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Allowed Opt-In Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
130.	TRC Master Fund LLC as Transferee of Jordache Enterprises, Inc.	182353801014943	\$1,000,000.00	\$82,842.91
131.	TRC Master Fund LLC as Transferee of Jore Corporation	182353801040376	\$280,117.22	\$23,205.72
132.	TRC Master Fund LLC as Transferee of Marketplace Brands LLC	182353801043502	\$53,192.12	\$4,406.59
133.	TRC Master Fund LLC as Transferee of Safavieh Int'l LLC	182353801043466	\$43,035.14	\$3,565.16
134.	TRC Master Fund LLC as Transferee of Superb international Co., Ltd. (#1)	182353801043100	\$159,183.20	\$13,187.20
135.	TRC Master Fund LLC as Transferee of Two Lips Shoe Company	182353801040828	\$146,347.20	\$12,123.83
136.	TRC Master Fund LLC as Transferee of USA Outerwear LLC	182353801020974	\$395,122.75	\$32,733.13
137.	TRC Master Fund LLC as Transferee of Wing Hing Shoes Factory Limited	182353801043472	\$228,487.26	\$18,928.55
138.	TRC Master Fund LLC as Transferee of WSSR LLC	182353801018204	\$20,321.30	\$1,683.47
139.	Turtle Wax Inc	182353801020881	\$58,090.11	\$4,812.36
140.	Uni Hosiery Co Inc	182353801040843	\$38,236.20	\$3,167.60
141.	VAUGHAN & BUSHNELL MFG CO	182353801021020	\$48,604.28	\$4,026.52
142.	Vehicle Service Group, LLC dba Rotary Lift, a Dover corporation	182353801040970 182353801040969	\$201,945.82	\$16,729.78
143.	Vendor Recovery Fund IV, LLC	182353801040972 182353801040973	\$67,212.30	\$5,568.06
144.	Verint Americas Inc	182353801040853	\$129,993.18	\$10,769.02
145.	Western Sales Trading Company	182353801039837	\$100,297.33	\$8,308.92
146.	Whitebox Asymmetric Partners LP	ECF No. 5301 (1)	\$8,676,589.32	\$718,793.97
147.	Whitebox Multi Strategy Partners LP	ECF No. 5301 (2)	\$13,812,108.31	\$1,144,235.35
148.	Yesco LLC	182353801040926	\$24,174.65	\$2,002.70
149.	Zebra Technologies International, LLC	182353801041097	\$28,003.79	\$2,319.91

¹ Subject to a preference setoff or settlement

Exhibit B

Third Distribution Participants (Non Opt-Out Settled Admin Claims)

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Allowed Non-Opt-Out Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
1.	3M COMPANY	182353801042647	\$271,130.19	\$22,533.84
2.	A D WILLEMS CONSTRUCTION INC	182353801042658	\$25,092.36	\$2,085.44
3.	A TOP MANUFACTORY CO LIMITED	182353801017405	\$19,008.00	\$1,579.77
4.	A&A (H.K.) INDUSTRIAL LIMITED	182353801039838	\$44,542.24	\$3,701.94
5.	A.O. SMITH CORPORATION	182353801042660	\$608,749.87	\$50,593.68
6.	ACME COMPLETE PARKING LOT SERVICE	182353801042721	\$31,225.00	\$2,595.13
7.	ADP RPO LLC	182353801017163	\$82,092.13	\$6,822.74
8.	Air Temp Mechanical Inc.	182353801042734	\$5,252.30	\$1,943.93
9.	AIR VAL INTERNATIONAL	182353801016993	\$80,321.46	\$6,675.58
10.	ALLIED NATIONAL SERVIES	182353801042587	\$50,342.14	\$4,183.98
11.	ALLIED UNIVERSAL SECURITY SERVICES	182353801042592	\$99,313.16	\$8,253.99
12.	AMCAP WILSON II, LLC	182353801047200	\$118,625.14	\$9,859.02
13.	AMERICAN INTERNATIONAL INDUSTRIES	182353801017291	\$64,372.68	\$5,350.06
14.	AMERICAN TIRE DISTRIBUTORS INC	182353801039928	\$281,089.63	\$23,361.58
15.	AMI / Vir Ventures INC	182353801039931; 182353801040864	\$74,202.47	\$6,167.02
16.	AMTRANET GROUP	182353801017339	\$81,155.81	\$6,744.92
17.	APPLE ONE EMPLOYMENT SERVICES	182353801042683	\$32,650.42	\$2,713.60
18.	APPLIED PREDICTIVE TECHNOLOGIES	182353801042687	\$83,333.33	\$6,925.89
19.	ARA INC	182353801042694	\$101,406.44	\$8,427.97
20.	ARAMARK MANAGEMENT SERVICES LP	182353801042695	\$81,809.19	\$6,799.22
21.	ARAMARK UNIFORM CORP ACCTS	182353801043246	\$199,528.41	\$16,582.96
22.	ARCA INDUSTRIAL (NJ), INC. ⁽¹⁾	182353801018083	\$769,575.77	\$58,428.96
23.	ARROW FASTENER CO, LLC	182353801043269	\$36,547.05	\$3,037.46
24.	ARUNDEL CROSSING II, L.L.C.	182353801043443	\$25,623.79	\$2,129.61
25.	ATLAS SIGNS HOLDINGS, INC.	182353801047209	\$156,298.59	\$12,990.09
26.	BALLESTER HERMANOS INC	182353801042828	\$56,208.98	\$4,671.57
27.	Beeline.com, Inc.	182353801018129	\$4,256.88	\$1,575.52
28.	BH NORTH AMERICA CORPORATION	182353801039968	\$94,920.00	\$7,888.87
29.	BILTMORE COMMERCIAL PROPERTIES I, LLC	182353801043470	\$55,455.22	\$4,608.92
30.	BLACK & DECKER (U.S.) INC. ⁽¹⁾	182353801039986	\$671,872.33	-
31.	BLUE BOX OPCO LLC DBA INFANTINO	182353801017422	\$19,782.27	\$1,644.12
32.	BLUE LINE DISTRIBUTING INC	182353801042967	\$235,060.17	\$19,536.03
33.	BOUNCE EXCHANGE INC ⁽¹⁾	182353801042937	\$304,302.63	\$25,290.83
34.	BP LUBRICANTS USA INC	182353801016368	\$27,772.08	\$2,308.16
35.	BRIEFLY STATED INC	182353801016436	\$23,732.65	\$1,972.44
36.	BROE REAL ESTATE GROUP	182353801094949	\$50,000.00	\$4,155.54
37.	BST INTERNATIONAL FASHION LTD	182353801042778	\$650,000.00	\$54,022.00
38.	BUXTON ACQUISITION CO., LLC	182353801016506	\$66,570.55	\$5,532.73
39.	CALAMP WIRELESS NETWORKS CORPORATION	182353801042372	\$203,016.82	\$16,872.88

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Allowed Non-Opt-Out Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
40.	CALERES INC ⁽¹⁾	182353801016536	\$89,888.52	\$7,470.70
41.	CALVERT CONTROLS INC	182353801042384	\$28,012.00	\$2,328.10
42.	CAPITAL BRANDS, LLC	182353801042402	\$74,244.00	\$6,170.47
43.	CAROLINA PLACE L.L.C.	182353801018263	\$55,776.91	\$4,635.67
44.	CC1 VIRGIN ISLANDS	182353801040037	\$29,503.53	\$2,452.06
45.	CENTRAL POWER DISTRIBUTORS INC	182353801042445	\$594,883.27	\$49,441.21
46.	CERTIFIED CAPITAL, LP	182353801018268	\$42,701.02	\$3,548.92
47.	CHANG JUN(HONG KONG)INDUSTRIAL LTD	182353801013797	\$25,012.50	\$2,078.81
48.	CHANGZHOU RAJAYCAR IMP & EXP CO LTD	182353801013800	\$137,452.89	\$11,423.82
49.	CHANNELADVISOR CORPORATION	182353801013658	\$53,104.74	\$4,413.58
50.	CHI WING RATTAN FTY	182353801017554	\$47,091.00	\$3,913.77
51.	CIGOL CONTRACTING LLC	182353801042488	\$114,464.69	\$9,513.25
52.	CITY CHOICE LIMITED	182353801039847	\$362,108.24	\$30,095.10
53.	CLASSIC SLIPCOVERS INC	182353801016091	\$30,042.90	\$2,496.89
54.	C-LIFE GROUP ⁽¹⁾	182353801016099	\$23,811.20	-
55.	CLOROX SALES CO	182353801016104	\$183,448.18	\$15,246.52
56.	COLUMBIAN HOME PRODUCTS LLC	182353801016073	\$43,625.89	\$3,625.78
57.	COMBINE INTERNATIONAL	182353801016075	\$190,000.00	\$15,791.05
58.	COMERCIALIZADORA DE CALZADO	182353801043179	\$86,401.26	\$7,180.88
59.	COMMAND LINE SYSTEMS	182353801042555	\$26,683.39	\$2,217.68
60.	COMMERCIAL SOLUTIONS, INC., DBA UNCLE SAM'S GLASS & DOOR	182353801042564	\$50,000.00	\$4,155.54
61.	COMMONPATH LLC	182353801016132	\$33,371.50	\$2,773.53
62.	CONDUENT BUSINESS SERVICES LLC	182353801040081	\$229,992.81	\$19,114.88
63.	CONVENIENCE CONCEPTS INC	182353801016156	\$34,271.18	\$2,848.30
64.	COOPER TOOLS	182353801014214	\$32,171.74	\$2,673.82
65.	COTT BEVERAGES USA INC	182353801042633	\$42,963.52	\$3,570.73
66.	CRAYOLA LLC ⁽¹⁾	182353801016199	\$70,021.74	\$5,819.56
67.	CREATIVE CONSTRUCTION & FACILITIES	182353801042752	\$85,342.76	\$7,092.90
68.	CS Packaging ⁽¹⁾	182353801040099	\$29,945.71	-
69.	CSC COVANSYS CORP	182353801040101	\$31,495.00	\$2,617.57
70.	CYXTERA COMMUNICATIONS, LLC	182353801040120	\$236,485.61	\$19,654.50
71.	DACOR	182353801014250	\$18,941.94	\$1,574.28
72.	DEWAN & SONS	182353801018021	\$73,650.04	\$6,121.11
73.	DISMART LLC	182353801016807	\$49,500.00	\$4,113.98
74.	DIVISIONS INC MAINTENANCE GROUP	182353801043058	\$26,101.45	\$2,169.31
75.	E&C CUSTOM PLASTICS, INC.	182353801040171	\$73,712.55	\$6,126.31
76.	EATON CORPORATION	182353801042140	\$91,451.31	\$7,600.59
77.	ECOLAB INC.	182353801042148	\$32,982.20	\$2,741.18
78.	EDUCATORS RESOURCE INC	182353801042156	\$32,557.97	\$2,705.92
79.	E-LAND APPAREL LTD	182353801043083	\$92,783.92	\$7,711.34

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Allowed Non-Opt-Out Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
80.	ELDON W GOTTSCHALK & ASSOICATES LLC	182353801042161	\$165,826.78	\$13,781.99
81.	ELM CREEK REAL ESTATE LLC	182353801043434	\$65,123.00	\$5,412.42
82.	EMPIRE ELECTRONIC CORP	182353801014346	\$80,106.98	\$6,657.76
83.	ENTECH SALES & SERVICE INC	182353801040181	\$29,639.79	\$2,463.39
84.	EPIC DESIGNERS LIMITED ⁽¹⁾	182353801043341	\$100,000.00	\$8,311.08
85.	ERX NETWORK LLC	182353801040198	\$27,571.36	\$2,291.48
86.	ESCREEN INC	182353801042205	\$153,048.25	\$12,719.96
87.	ESJAY INTERNATIONAL PRIVATE LIMITED	182353801043084	\$88,000.00	\$7,338.75
88.	EVERLAST WORLD'S BOXING HEADQUARTERS CORP.	182353801017953	\$340,000.00	\$28,257.66
89.	FAMOSA NORTH AMERICA INC	182353801016485	\$24,480.00	\$2,034.55
90.	FILA USA INC	182353801014410	\$24,903.45	\$2,069.75
91.	FIRST ALERT, INC.	182353801042293	\$22,000.00	\$1,828.44
92.	FOOD WAREHOUSE CORP	182353801015502	\$24,000.00	\$1,994.66
93.	FOOTWEAR SPECIALTIES INTERNATIONAL ⁽¹⁾	182353801015503	\$21,382.97	\$1,777.16
94.	FUZHOU FUSHAN PNEUMATIC CO.,LTD.	182353801039834	\$322,000.00	\$26,761.67
95.	FW PROPERTY MAINTENANCE ⁽¹⁾	182353801042327	\$31,107.80	-
96.	GBT US LLC	182353801040237	\$27,618.49	\$2,295.39
97.	GENERAL MARKETING SOLUTIONS LL	182353801014461	\$34,713.00	\$2,885.03
98.	GIZA SPINNING AND WEAVING CO	182353801043163	\$64,873.13	\$5,391.66
99.	GLOBANT, LLC	182353801018205	\$61,966.43	\$5,150.07
100.	GOLD LLC	182353801015741	\$80,847.65	\$6,719.31
101.	GREAT LAKES TECHNOLOGIES LLC	182353801016160	\$85,000.00	\$7,064.42
102.	GREENWOOD MALL LLC	182353801018139	\$88,855.61	\$7,384.86
103.	GSK CONSUMER HEALTHCARE SERVICES	182353801040265	\$284,100.46	\$23,611.81
104.	GTM USA CORPORATION	182353801040267	\$81,829.23	\$6,800.89
105.	GUL AHMED TEXTILE MILLS LTD	182353801043184	\$28,744.81	\$2,389.00
106.	HAIER US APPLIANCE SOLUTIONS INC	182353801040274	\$2,586,885.00	\$214,998.01
107.	HARTZ MOUNTAIN CORP	182353801015175	\$25,842.38	\$2,147.78
108.	HARVEST CONSUMER PRODUCTS LLC	182353801015176	\$67,352.96	\$5,597.76
109.	HC LAKESHORE, LLC C/O B.V. BELK PROPERTIES ⁽¹⁾	182353801017974	\$5,508.05	\$2,038.59
110.	HCV DISTRIBUTORS INC	182353801042998	\$31,195.76	\$2,592.71
111.	HELEN ANDREWS INC	182353801043003	\$206,483.76	\$17,161.02
112.	HERR FOODS INC	182353801014528	\$52,908.68	\$4,397.28
113.	HIGH RIDGE BRANDS	182353801014539	\$31,388.33	\$2,608.71
114.	HIRERIGHT LLC	182353801015252	\$44,831.70	\$3,726.00
115.	HOLLANDER SLEEP PRODUCTS LLC	182353801015270	\$20,758.40	\$1,725.25
116.	HOLSUM DE PUERTO RICO INC	182353801041819	\$20,827.32	\$1,730.98
117.	ICON DE HOLDINGS LLC	182353801018484	\$3,224,470.81	\$267,988.27

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Allowed Non-Opt-Out Claims				
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118.	ICON HEALTH AND FITNESS INC	182353801015359; 182353801041852	\$8,322,737.78	\$691,709.18
119.	ICON NY HOLDINGS LLC	182353801013730	\$1,546,306.92	\$128,514.76
120.	ILLIANA SWEEPING COMPANY	182353801041865	\$27,330.00	\$2,271.42
121.	ILLINOIS WHOLE CASH REGISTER	182353801040304	\$24,521.00	\$2,037.96
122.	INTERDESIGN INC	182353801014585	\$167,369.37	\$13,910.20
123.	INTERMODAL SALES	182353801014587	\$323,525.00	\$26,888.41
124.	IRON MOUNTAIN RECORDS MANAGEMENT	182353801040337	\$30,086.01	\$2,500.48
125.	K G DENIM LTD	182353801043377 182353801043375	\$277,818.08	\$23,089.67
126.	K7 Design Group	182353801156168	\$50,265.00	\$18,603.62
127.	KAI NING LEATHER PRODUCTS CO LTD	182353801039852	\$526,722.02	\$43,776.27
128.	KAZ USA INC	182353801014651	\$44,508.96	\$3,699.18
129.	KELLERMEYER BERGENSONS SERVICES, LLC	182353801018127	\$493,864.95	\$41,045.50
130.	KELLOGG SALES COMPANY	182353801014662	\$91,114.74	\$7,572.62
131.	KID GALAXY INC	182353801042087	\$35,155.60	\$2,921.81
132.	KISS PRODUCTS INC	182353801015086	\$240,440.88	\$19,983.23
133.	KOMATSU ENTERPRISES INC	182353801040391	\$29,440.39	\$2,446.82
134.	KR COLLEGETOWN LLC (BRIXMOR PROPERTY GROUP, INC.) T/A COLLEGETOWN SHOPPING CENTER, GLASSBORO, NJ	182353801018505	\$55,056.67	\$4,575.81
135.	LIANG YI DA PTE. LTD.	182353801017441	\$192,551.17	\$16,003.07
136.	LIBERTY PROPERTY LIMITED PARTNERSHIP	182353801018259	\$30,098.39	\$2,501.50
137.	LIVETRENDS DESIGN GROUP LLC	182353801041581	\$82,070.38	\$6,820.93
138.	LONGSHORE LIMITED	182353801043425	\$381,364.82	\$31,695.53
139.	LSC COMMUNICATIONS US, LLC.	182353801041604	\$123,288.43	\$10,246.60
140.	LUCERNEX INC	182353801040433	\$38,248.75	\$3,178.88
141.	MAG INSTRUMENT INC	182353801019034	\$32,595.00	\$2,708.99
142.	MANN HUMMEL PUROLATOR FILTERS	182353801019059	\$22,352.34	\$1,857.72
143.	MANPOWERGROUP US INC.	182353801043369	\$109,003.00	\$9,059.32
144.	MANSHEEN INDUSTRIES LTD.	182353801039860 182353801039859	\$273,597.32	\$22,738.89
145.	MANTKIN LLC	182353801018261	\$224,817.38	\$18,684.74
146.	MAX COLOR LLC	182353801019146	\$40,000.00	\$3,324.43
147.	MAXIMUS, INC.	182353801043411	\$35,284.86	\$2,932.56
148.	MBI SPORT INC.	182353801041683	\$248,858.20	\$20,682.80
149.	MICHAELS GREENHOUSES INC	182353801041741	\$21,289.27	\$1,769.37
150.	MICROSTRATEGY INC	182353801041745	\$262,636.20	\$21,827.90
151.	MIDWEST AIR TECHNOLOGIES INC	182353801019260	\$171,281.63	\$14,235.35

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Allowed Non-Opt-Out Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
152.	MIDWEST TOOL AND CUTLERY COMPANY	182353801019270	\$105,590.30	\$8,775.69
153.	MIEN CO., LTD.	182353801041760	\$1,461,910.61	\$121,500.52
154.	Milberg Factors, Inc.	182353801019279	\$75,000.00	\$6,195.81
155.	MINGLE FASHION LIMITED	182353801018201	\$47,840.00	\$3,976.02
156.	MJC INTERNATIONAL GROUP LLC	182353801019326	\$154,271.70	\$12,821.64
157.	MODE DISTRIBUTING, LLC	182353801041768	\$36,699.18	\$3,050.10
158.	MULTIPET INTERNATIONAL INC	182353801019400	\$24,019.08	\$1,996.24
159.	NDA WHOLESALE DISTRIBUTORS ⁽¹⁾	182353801019453	\$102,393.13	-
160.	NEUCO INC ⁽¹⁾	182353801041947	\$61,245.82	\$5,090.19
161.	NIMS OUTDOOR SERVICES	182353801041965	\$32,100.00	\$2,667.86
162.	NORCELL, INC	182353801041968	\$82,472.22	\$6,854.33
163.	NOVA WILDCAT BULLDOG LLC	182353801019537	\$29,372.65	\$2,441.18
164.	OAKLEAF WASTE MANAGEMENT LLC	182353801019567	\$61,569.22	\$5,117.06
165.	OLD WORLD INDUSTRIES LLC	182353801019590	\$21,655.34	\$1,799.79
166.	OLYMPIA TOOLS INTERNATIONAL INC	182353801019601	\$29,500.00	\$2,451.77
167.	ONE WORLD TECHNOLOGIES INC	182353801019622	\$605,923.08	\$50,358.74
168.	Open Works ⁽¹⁾	182353801040555	\$52,813.24	-
169.	PEPPERIDGE FARM, INCORPORATED	182353801040565	\$21,521.85	\$1,788.70
170.	PEPSICO CARIBBEAN INC	182353801040576	\$22,283.24	\$1,851.98
171.	PERSADO INC	182353801040585	\$175,000.00	\$14,544.39
172.	PETERSON TECHNOLOGY PARTNERS	182353801041348	\$42,686.80	\$3,547.73
173.	PINEFIELDS LIMITED	182353801017459	\$27,417.60	\$2,278.70
174.	PLAZA PROVISION CO	182353801041369	\$102,549.47	\$8,522.96
175.	PROCTER & GAMBLE DISTRIBUTING LLC ⁽¹⁾	182353801043373	\$51,251.68	-
176.	PROPEL TRAMPOLINES LLC	182353801019937	\$22,585.50	\$1,877.10
177.	R2P GROUP INC	182353801020009	\$119,939.85	\$9,968.29
178.	RAGHU EXPORTS (INDIA) PVT LTD	182353801043124	\$65,759.26	\$5,465.30
179.	RAY PADULA HOLDINGS LLC ⁽¹⁾	182353801020049	\$39,941.28	-
180.	RDIALOGUE LLC	182353801041496	\$40,755.00	\$3,387.17
181.	REFRESCO BEVERAGES US INC.	182353801043342	\$42,963.52	\$3,570.73
182.	REGENCY INTL MARKETING CORP ⁽¹⁾	182353801017013	\$22,800.00	-
183.	RENFRO CORPORATION	182353801018594	\$110,462.22	\$9,180.60
184.	RESCUE WOODWORKS	182353801041527	\$25,155.35	\$2,090.68
185.	REVIEWED.COM	182353801040652	\$87,500.00	\$7,272.19
186.	REYNOLDS CONSUMER PRODUCTS INC ⁽¹⁾	182353801018616	\$57,611.40	\$4,788.13
187.	Reynolds Presto Products Inc. ⁽¹⁾	182353801019890	\$42,752.56	\$2,979.20
188.	RICHLINE GROUP, INC.	182353801040663	\$34,626.11	\$2,877.81
189.	RICOH USA INC	182353801040666	\$37,658.05	\$3,129.79
190.	RIVAL MANUFACTURING CO	182353801018670	\$128,522.14	\$10,681.58
191.	RIVERWALK, INC	182353801156114	\$39,867.96	\$3,313.46

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Allowed Non-Opt-Out Claims				
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192.	ROSENTHAL & ROSENTHAL	182353801020071	\$189,818.92	\$15,776.00
193.	RUBBERMAID INCORPORATED	182353801040671	\$62,250.00	\$5,173.65
194.	SAMIL SOLUTION CO., LTD.	182353801041881 182353801041882	\$100,000.00	\$8,311.08
195.	SCHAWK INC ⁽¹⁾	182353801041891	\$25,871.25	-
196.	SCHUMACHER ELECTRIC CORP	182353801020241	\$168,265.97	\$13,984.72
197.	SCRIPTURE CANDY INC	182353801020256	\$50,796.54	\$4,221.74
198.	SDC DESIGNS LLC	182353801020260	\$132,504.54	\$11,012.56
199.	SECUROSIS LLC	182353801040694	\$60,000.00	\$4,986.65
200.	SEKIGUCHI TRADING	182353801040696	\$49,072.15	\$4,078.42
201.	SENSORMATIC ELECTRONICS CORP	182353801040708	\$171,207.00	\$14,229.15
202.	SERVICENOW, INC.	182353801017788	\$52,225.53	\$4,340.50
203.	SHANGHAI FOCHIER INTL TRADE CO LTD ⁽¹⁾	182353801043035	\$138,103.48	\$1,432.89
204.	SOFTWARE AG USA INC	182353801041168	\$84,351.87	\$7,010.55
205.	SOS MAINTENANCE INC	182353801041172	\$59,330.31	\$4,930.99
206.	SPHEAR INVESTMENTS, LLC	182353801018428	\$32,947.49	\$2,738.29
207.	SPT APPLIANCE INC	182353801018954	\$42,289.87	\$3,514.75
208.	STAPLES INC	182353801041214	\$382,952.05	\$31,827.44
209.	STAPLES NATIONAL ADVANTAGE	182353801018969	\$273,264.18	\$22,711.20
210.	STIG JIANGSU LIGHT & TEXTILE	182353801017472	\$320,097.08	\$26,603.52
211.	STORA ENSO NORTH AMERICA SALES INC	182353801040757	\$21,398.10	\$1,778.42
212.	STOVE CREEK AUTO SALES & SERVICE LL	182353801040761	\$21,200.00	\$1,761.95
213.	STROUD MALL LLC, BY ASSOCIATES MANAGEMENT, IN., ITS MANAGING AGENT	182353801013632	\$20,037.74	\$1,665.35
214.	SUMIT TEXTILE INDUSTRIES	182353801017033	\$94,381.64	\$7,844.13
215.	SUN VALLEY CONSTRUCTION OF MICHIGAN	182353801041216	\$67,326.00	\$5,595.52
216.	SUNBEAM PRODUCTS, INC.	182353801041219	\$79,685.64	\$6,622.73
217.	SUNSHINE MILLS INC	182353801020524	\$156,333.08	\$12,992.97
218.	SUZHOU KILAI TRADING CO LTD	182353801043103	\$147,383.76	\$12,249.18
219.	SYNERGETIC STAFFING, LLC	182353801047332	\$96,017.35	\$7,980.08
220.	T FAL WEAREVER	182353801020564	\$23,929.25	\$1,988.78
221.	TEGRETE CORPORATION	182353801040783	\$62,662.79	\$5,207.95
222.	TF LLC	182353801018492	\$51,460.45	\$4,276.92
223.	T-FAL/WEAREVER	182353801020652	\$160,921.64	\$13,374.32
224.	THE NATURE'S BOUNTY CO. (USA)	182353801041297	\$30,051.84	\$2,497.63
225.	THE SEGERDAHL CORP.	182353801041302	\$115,735.77	\$9,618.89
226.	TONG LUNG METAL INDUSTRY CO LTD	182353801017044	\$35,633.10	\$2,961.49
227.	TR WHOLESALE SOLUTIONS LLC	182353801041461	\$21,838.49	\$1,815.01

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228.	TRC Master Fund LLC as Transferee of Abrim Enterprises, Inc.	182353801017130	\$76,376.00	\$6,347.67
229.	TRC Master Fund LLC as Transferee of Affordable Sprinklers Inc. ⁽¹⁾	182353801039893	\$37,100.00	-
230.	TRC Master Fund LLC as Transferee of Chervon (HK) Ltd.	182353801039832	\$351,112.25	\$29,181.21
231.	TRC Master Fund LLC as Transferee of EAS Enterprises ⁽¹⁾	182353801042126	\$36,100.00	-
232.	TRC Master Fund LLC as Transferee of Renaissance Imports, Inc.	182353801018591	\$97,135.30	\$8,072.99
233.	TRC Master Fund LLC as Transferee of Superb international Co., Ltd. (#2)	182353801043100	\$112,051.29	\$9,312.67
234.	TUP 130,LLC	182353801018155	\$58,824.23	\$4,888.93
235.	UE 839 NEW YORK AVENUE LLC	182353801043352	\$80,278.17	\$6,671.99
236.	ULTIMATE LANDSCAPING	182353801040839 182353801040840	\$22,880.00	\$1,901.57
237.	URBAN EDGE CAGUAS LP	182353801043353	\$144,260.76	\$11,989.62
238.	V.T.I. INC. ⁽¹⁾	182353801017046	\$29,955.00	\$2,489.58
239.	VILLAGE COMPANY LLC	182353801021081	\$29,747.78	\$2,472.36
240.	VOGUE TEX	182353801043190	\$147,365.54	\$12,247.66
241.	VONWIN CAPITAL MANAGEMENT, L.P. AS TRANSFEE OF NINGBO SPLENDID HOME TEXTILES CO., LTD	182353801047274	\$29,700.00	\$2,468.39
242.	VOORTMAN COOKIES LIMITED	182353801040872	\$28,480.49	\$2,367.04
243.	VOXX INTERNATIONAL CORPORATION	182353801021114	\$30,283.98	\$2,516.93
244.	VPNA LLC	182353801021117	\$22,916.34	\$1,904.59
245.	WANGARD PARTNERS, INC., AS AGENT OF UNISOURCE CENTERS, LLC, ET AL.	182353801013656	\$33,810.59	\$2,810.02
246.	WATERLOO INDUSTRIES INC. ⁽¹⁾	182353801041000	\$448,786.98	-
247.	WEIHAI LIANQIAO INT'L. COOP. GROUP CO., LTD.	182353801018202	\$509,027.63	\$42,305.68
248.	WERNER MEDIA PARTNERS LLC	182353801041021	\$20,138.00	\$1,673.68
249.	WESTFALL TOWN CENTER JV	182353801018438	\$47,531.27	\$3,950.37
250.	WESTPORT CORPORATION ⁽¹⁾	182353801021231	\$139,623.57	\$11,604.22
251.	WICKED COOL (HK) LIMITED	182353801017828	\$19,405.76	\$1,612.83
252.	WILLIAM ROCHELLE	182353801047348	\$23,226.09	\$1,930.34
253.	WING HING SHOES FACTORY LIMITED ⁽¹⁾	182353801156410	\$113,164.43	\$9,405.18
254.	WIP INC	182353801040907	\$34,360.00	\$2,855.69
255.	WOLF CORPORATION	182353801021319	\$19,385.00	\$1,611.10
256.	WPG WESTSHORE LLC	182353801018435	\$100,021.46	\$8,312.86
257.	XIAMEN WINTEX IMP & EXP CO LTD	182353801017500	\$42,302.30	\$3,515.78
258.	ZHEJIANG FANSL CLOTHING CO. LTD.	182353801043483	\$491,803.23	\$40,874.14

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Allowed Non-Opt-Out Claims				
Ref at	Creditor Name	Ballot ID	Current Settled Administrative Claim Amount	Estimated Third Distribution Amount
259.	ZURU LLC	182353801017847	\$172,941.64	\$14,373.31

¹ Subject to a preference setoff or settlement

Exhibit C

Disputed Claims Reserve

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Disputed Claims					
Ref at	Creditor Name	Ballot ID	Asserted Administrative Claim Amount	Addition to Disputed Claim Reserve	Cumulative Disputed Claim Reserve
1.	1 IMESON PARK BLVD, LLC	182353801018252	\$68,497.91	\$5,692.20	\$25,351.81
2.	1055 HANOVER, LLC	182353801018250	\$75,560.49	\$6,279.10	\$27,965.75
3.	ABILITY MAINTENANCE INC	182353801042704	\$13,900.00	\$1,155.09	\$5,144.54
4.	ADAM LEVINE PRODUCTIONS, INC.	182353801043433	\$61,566.46	\$5,116.19	\$5,116.19
5.	ALL AMERICAN TREE & LAWN	182353801042572	\$11,495.00	\$955.24	\$955.24
6.	ALMO DISTRIBUTING NEW YORK, INC	182353801043220	\$35,139.00	\$2,920.06	\$2,920.06
7.	AMERICAN EXCHANGE TIME LLC	182353801017289	\$9,873.00	\$820.45	\$3,654.10
8.	ASSOCIATED MATERIALS, LLC	182353801039955	\$224,473.58	\$18,653.82	\$18,653.82
9.	Auxo International Ltd	182353801013795	\$334,150.50	\$27,768.00	\$27,768.00
10.	AVENUES MALL, LLC	182353801013635	\$36,002.81	\$2,991.84	\$13,325.03
11.	BALDWIN COUNTY COLLECTOR	182353801036387	\$2,334.07	\$193.96	\$863.86
12.	BARI TEXTILE MILLS (PVT) LTD	182353801013886	\$10,226.88	\$849.86	\$3,785.08
13.	Bedz King LLC	182353801043280	\$4,215.87	\$350.34	\$1,560.34
14.	BEIJING GONGMEI COMPANY	182353801013821	\$146,953.56	\$12,211.88	\$54,389.10
15.	BEST PARAMOUNT INTERNATIONAL LTD	182353801017006	\$145,176.95	\$12,064.24	\$12,064.24
16.	BICYCLE DOCTOR OF BROWARD INC	182353801039970	\$240.00	\$19.94	\$88.83
17.	Billion Best Industrial Limited	182353801039841	\$29,743.18	\$2,471.67	\$2,471.67
18.	BLACK & DECKER MACAO COMMERCIAL OFFSHORE LTD.	182353801039842	\$24,926.00	\$2,071.36	\$9,225.38
19.	BRADFORD CAPITAL HOLDINGS, LP AS TRANSFEEEE OF FORTUNE CREATION COMPANY LIMITED	182353801043456	\$108,625.92	\$9,026.84	\$40,203.62
20.	BROOKS SHOPPING CENTERS, LLC	182353801018522	\$108,844.20	\$9,044.98	\$40,284.41
21.	CARDSAN EXPORTADORA DE CALZADO	182353801043175	\$10,070.10	\$836.83	\$3,727.05
22.	CARRIER CORPORATION	182353801040017	\$7,590.75	\$630.79	\$2,809.42
23.	Citi-Talent Limited	182353801039846	\$305,564.84	\$25,392.52	\$25,392.52
24.	CITY OF HAMPTON TREASURER'S OFFICE	182353801018741	\$23,108.58	\$1,920.33	\$8,552.73
25.	CITY OF PHILADELPHIA/SCHOOL DISTRICT OF PHILADELPHIA	182353801043419	\$101,796.47	\$8,459.31	\$37,675.97
26.	CLERMONT COUNTY TREASURER	182353801024459	\$102,080.01	\$8,482.88	\$37,780.91
27.	CORPORATION SERVICE COMPANY	182353801149948	\$305,000.00	\$25,345.58	\$25,345.58
28.	Cowen Special Investments LLC as Transferee of A D Sutton & Sons	182353801043468	\$38,252.70	\$3,178.81	\$3,178.81
29.	CREATIONS JEWELLERY MFG PVT LTD	182353801018015	\$61,789.50	\$5,134.72	\$5,134.72
30.	CRICKM LAFAYETTE TRUST	182353801018242	\$24,904.06	\$2,069.53	\$9,217.26
31.	CS GROUP INC	182353801042771	\$2,527.33	\$210.02	\$935.39
32.	CYCLE FORCE GROUP LLC	182353801016262	\$1,033.75	\$85.90	\$382.60
33.	CYPRUS - FAIRBANKS SD	182353801018282	\$100.71	\$8.37	\$37.27
34.	DAKS INDIA INDUSTRIES PVT LTD	182353801018017	\$38,180.70	\$3,172.83	\$14,131.09
35.	DCT SPECIAL PROJECTS INC	182353801016333	\$37,914.90	\$3,150.74	\$14,032.71
36.	DELL MARKETING, L.P.	182353801018525	\$19,361.04	\$1,608.91	\$1,608.91
37.	DOLPHIN FONTANA, L.P.	182353801043416	\$21,341.48	\$1,773.48	\$7,898.71
38.	DOMINION MECHANICAL CONTRACTORS INC	182353801042100	\$25,268.56	\$2,099.82	\$9,352.17
39.	Dorcy International, Inc.	182353801042112 182353801043390	\$702,048.94	\$58,340.46	\$58,340.46
40.	DOREL INDUSTRIES, INC.	182353801043487	\$16,947.27	\$1,408.32	\$6,272.37
41.	DURAFLAME INC	182353801015814	\$12,331.44	\$1,024.75	\$4,564.00
42.	DYNASTY APPAREL CORP	182353801015820	\$148,821.00	\$12,367.07	\$12,367.07
43.	ECHO BRIDGE ACQUISITION CORP LLC	182353801014335	\$41,812.66	\$3,474.64	\$15,475.32
44.	EL VOCERO DE PUERTO RICO	182353801015905	\$13,904.98	\$1,155.51	\$5,146.38
45.	ELECTROLUX HOME PRODUCTS, INC	182353801042162	\$1,596,872.87	\$132,700.58	\$591,019.85
46.	EMPIRE DISTRIBUTORS	182353801042174	\$83.51	\$6.94	\$30.91
47.	ERIC JAY LTD	182353801040197	\$48,093.80	\$3,996.61	\$17,800.03
48.	EXMART INTERNATIONAL PVT LTD	182353801018022	\$30,087.40	\$2,500.27	\$11,135.67
49.	F & F CONSTRUCTION INC	182353801042243	\$52,322.00	\$4,347.97	\$4,347.97
50.	FANTASIA ACCESSORIES LTD	182353801016492	\$28,974.91	\$2,407.82	\$2,407.82
51.	FASHION ACCENTS LLC	182353801015457	\$18,439.00	\$1,532.29	\$6,824.47

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Disputed Claims					
Ref at	Creditor Name	Ballot ID	Asserted Administrative Claim Amount	Addition to Disputed Claim Reserve	Cumulative Disputed Claim Reserve
52.	FEROZA GARMENTS LTD	182353801013767	\$228,225.46	\$18,965.60	\$18,965.60
53.	FOUR SEASONS DESIGN INC	182353801015526	\$88,372.80	\$7,343.80	\$32,707.73
54.	FOX RUN LIMITED PARTNERSHIP (BRIXMOR PROPERTY GROUP, INC.) T/A FOX RUN SHOPPING CENTER, PRINCE FREDERICK, MD	182353801043417	\$71,878.87	\$5,973.15	\$26,603.14
55.	FRIEND SMITH & CO INC	182353801015564	\$29,722.93	\$2,469.98	\$2,469.98
56.	GLAMOUR CORPORATION	182353801042429	\$108,539.46	\$9,019.66	\$40,171.62
57.	GR ELECTRICAL SERVICES INC	182353801042497	\$19,083.38	\$1,585.83	\$7,062.96
58.	GROUPBY USA, INC.	182353801018247	\$420,000.00	\$34,902.12	\$155,446.53
59.	GS PORTFOLIO HOLDINGS LLC	182353801013690	\$82,063.56	\$6,819.50	\$6,819.50
60.	HARMONY ENTERPRISES, INC	182353801042800	\$19,347.66	\$1,607.80	\$1,607.80
61.	HARRIS COUNTY	182353801018280	\$18,148.31	\$1,508.13	\$6,716.89
62.	HARRIS PAINTS	182353801042985	\$23,338.22	\$1,939.41	\$1,939.41
63.	HI TECH AIR CONDITIONING SRVC	182353801040291	\$3,899.94	\$324.09	\$1,443.41
64.	HK SINO-THAI TRADING CO LTD	182353801043014	\$318,718.62	\$26,485.61	\$117,961.20
65.	HKD Global Limited	182353801041815	\$211,765.42	\$17,597.76	\$17,597.76
66.	HOLDSUN GROUP LIMITED	182353801043016	\$111,489.36	\$9,264.80	\$9,264.80
67.	HSM (FAR EAST) CO LIMITED	182353801039850	\$67,420.80	\$5,602.69	\$24,953.16
68.	HUSQVARNA OUTDOOR PRODUCTS INC	182353801014556	\$1,326,374.38	\$110,222.08	\$110,222.08
69.	IGOSEATING LIMITED	182353801043077	\$39,041.78	\$3,244.38	\$3,244.38
70.	IN GEAR FASHIONS INC	182353801015414	\$85,995.50	\$7,146.25	\$7,146.25
71.	INNOCOR INC	182353801043471	\$51,306.69	\$4,263.60	\$4,263.60
72.	JEFF SMITH BLDG & DEVELOPMENT INC	182353801042008	\$81,125.00	\$6,741.51	\$6,741.51
73.	JEFFERSON COUNTY	182353801018765	\$30,568.59	\$2,540.26	\$11,313.76
74.	JOHNSON CONTROLS, INC.	182353801018190	\$704,430.34	\$58,538.36	\$260,717.26
75.	JUMP DESIGN GROUP INC	182353801014971	\$127,216.86	\$10,571.76	\$10,571.76
76.	JUPITER WORKSHOPS HK LTD	182353801017587	\$38,814.50	\$3,225.50	\$14,365.66
77.	KLAMCO.ENT	182353801040388	\$22,857.39	\$1,899.46	\$1,899.46
78.	KNOX COUNTY TRUSTEE	182353801018780; 182353801025134; 182353801025135	\$1,952.00	\$162.21	\$722.46
79.	KOOLATRON INC	182353801014686	\$756,245.02	\$62,844.17	\$279,894.43
80.	KUMHO TIRES USA INC	182353801040404	\$120,594.78	\$10,021.46	\$10,021.46
81.	LANCASTER PROPERTIES 52, LLC	182353801017821	\$9,494.15	\$788.97	\$3,513.89
82.	LAWNSTYLES MAINTENANCE INC	182353801042334	\$29,379.25	\$2,441.42	\$10,873.58
83.	Lee and Co. Ltd.	182353801043185	\$67,702.75	\$5,626.12	\$5,626.12
84.	LEE COUNTY TAX COLLECTOR	182353801025214; 182353801018782	\$22,568.17	\$1,875.42	\$8,352.72
85.	Levi Strauss & Co., Inc.	182353801040418	\$1,179,761.37	\$98,038.50	\$98,038.50
86.	LINCOLN PLAZA CENTER, L.P.	182353801018158	\$39,481.59	\$3,280.93	\$14,612.56
87.	LONG CHARM TRADING LIMITED	182353801017445	\$144,729.84	\$12,027.09	\$12,027.09
88.	M&S Landscaping Inc.	182353801018193	\$276,297.70	\$22,960.42	\$22,960.42
89.	MCLENNAN COUNTY	182353801018905	\$12,535.78	\$1,041.73	\$4,639.63
90.	MIDWEST SNOWTECH	182353801041755	\$30,838.50	\$2,562.69	\$2,562.69
91.	MINGLEDORFFS INC	182353801040504	\$26,087.29	\$2,167.86	\$2,167.86
92.	MJ Holding Company, LLC	182353801043475	\$59,827.80	\$4,971.71	\$4,971.71
93.	MKK ENTERPRISES CORP	182353801043413	\$2,084,209.43	\$173,198.38	\$173,198.38
94.	MSM OUTDOOR LLC	182353801019389	\$771.53	\$64.11	\$285.55
95.	NANO STAR VENTURES LIMITED	182353801043027	\$9,427.47	\$783.43	\$3,489.21
96.	NINGBO JADE SHOES CO LTD	182353801017452	\$36,401.25	\$3,024.95	\$13,472.49
97.	ORACLE AMERICA, INC.	182353801042597	\$1,357,312.71	\$112,793.06	\$502,356.06
98.	PACO (CHINA) GARMENT LTD	182353801043153	\$230,970.87	\$19,193.74	\$85,484.81
99.	PEPSI COLA BOTTLING CO GUAM	182353801040570	\$46,332.83	\$3,850.27	\$3,850.27
100.	PLAYMONSTER LLC	182353801019834	\$25,108.19	\$2,086.50	\$9,292.81
101.	Pratt Industries, Inc.	182353801041390	\$40,826.40	\$3,392.69	\$3,392.69
102.	PRESSMAN TOY CORP	182353801019889	\$19,750.66	\$1,641.29	\$1,641.29
103.	PRIZER PAINTER STOVE WORKS	182353801040598	\$61,321.83	\$5,095.86	\$5,095.86

In re: Sears Holdings Corporation, et al.
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Disputed Claims					
Ref at	Creditor Name	Ballot ID	Asserted Administrative Claim Amount	Addition to Disputed Claim Reserve	Cumulative Disputed Claim Reserve
104.	PRUDENT INTERNATIONAL LTD	182353801013785	\$24,945.60	\$2,072.99	\$2,072.99
105.	Puerto Rico Electric Power Authority	182353801022793	\$530,672.70	\$44,099.05	\$196,407.68
106.	PUERTO RICO SUPPLIES GROUP	182353801019951	\$101,625.26	\$8,445.09	\$37,612.60
107.	QUALITY HOUSE INT	182353801039809	\$62,324.18	\$5,179.16	\$5,179.16
108.	RADIANT EXPORTS	182353801017024	\$111,829.44	\$9,293.06	\$41,389.28
109.	REED AND PICK	182353801017028	\$61,667.62	\$5,124.60	\$22,823.85
110.	REEDY MAINTENANCE AND REPAIRS	182353801041506	\$640.00	\$53.18	\$236.87
111.	REGENCY CENTERS, L.P. (AUSTIN, TX)	182353801018448	\$42,579.87	\$3,538.40	\$15,759.27
112.	ROBINSON, JERRY L	182353801041629	\$10,000.00	\$831.00	\$831.00
113.	S P APPARELS LTD	182353801017030; 182353801017031	\$187,502.71	\$15,581.53	\$15,581.53
114.	S R SANDERS LLC	182353801040685	\$20,340.00	\$1,690.26	\$7,528.05
115.	SHAGHAL, LTD.	182353801043366	\$354,671.75	\$29,473.32	\$131,267.84
116.	SHANDONG LAWRENCE TEXTILES CO LTD	182353801017463	\$78,619.42	\$6,533.30	\$6,533.30
117.	SHANGHAI GISTON GARMENT CO LTD	182353801017470	\$19,330.02	\$1,606.33	\$7,154.25
118.	SIERRA SELECT DISTRIBUTORS INC.	182353801041145	\$7,967.00	\$662.06	\$2,948.67
119.	SIMON PROPERTY GROUP (TEXAS) LP	182353801017776	\$8,318.02	\$691.23	\$3,078.59
120.	SIMON PROPERTY GROUP (TEXAS), L.P.	182353801017705	\$16,239.32	\$1,349.49	\$6,010.35
121.	SIMON PROPERTY GROUP (TX) LP	182353801018135	\$32,702.14	\$2,717.56	\$12,103.41
122.	SIMON PROPERTY GROUP, L.P.	182353801018176	\$86,260.29	\$7,168.25	\$31,925.86
123.	SOUTH HILLS VILLAGE ASSOCIATES, L.P.	182353801018545	\$17,465.23	\$1,451.37	\$6,464.07
124.	SPS PORTFOLIO HOLDINGS II, LLC	182353801013710	\$18,316.15	\$1,522.08	\$6,779.00
125.	STRONG PROGRESS GARMENT FACTORY COMPANY LIMITED	182353801040763	\$386,905.02	\$32,151.91	\$32,151.91
126.	SUIZA DAIRY	182353801020490	\$24,212.67	\$2,012.08	\$2,012.08
127.	SUNNY DISTRIBUTOR INC	182353801020517	\$5,479.10	\$455.31	\$2,027.87
128.	SUNNY JET TEXTILES CO, LTD	182353801043098	\$285.43	\$23.72	\$105.64
129.	TA HSING ELECTRIC WIRE & CABLE	182353801016999	\$161,977.80	\$13,460.40	\$59,949.73
130.	TANYA CREATIONS LLC	182353801020586	\$60,450.98	\$5,023.49	\$22,373.56
131.	THANH CONG TEXTILE GARMENT INVESTMENT TRADING JOINT STOCK COMPANY	182353801039876	\$903,837.17	\$75,109.12	\$334,519.87
132.	TIPPECANOE COUNTY TREASURER	182353801026145	\$10,008.28	\$831.69	\$3,704.17
133.	TORIN INC	182353801041452	\$119,584.30	\$9,937.49	\$9,937.49
134.	TOY2U MANUFACTORY COMPANY LIMITED	182353801043069	\$140,264.48	\$11,656.02	\$11,656.02
135.	TREASURE COAST - JCP ASSOCIATES, LTD.	182353801018143	\$42,609.43	\$3,540.86	\$15,770.21
136.	TREND HIVE PARTNERS (CHINA) LTD	182353801017486	\$193,894.26	\$16,112.67	\$71,762.35
137.	TRIXXI CLOTHING COMPANY INC	182353801020864	\$76,716.51	\$6,375.16	\$6,375.16
138.	TULIP HOME MANUFACTURE CO., LTD	182353801043467	\$166,913.46	\$13,870.55	\$61,776.47
139.	TULSA COUNTY TREASURER	182353801026361	\$45,497.00	\$3,780.81	\$16,838.93
140.	WATTERSON ENVIRONMENTAL GROUP	182353801041004	\$82,219.03	\$6,832.42	\$6,832.42
141.	WELLS FARGO BANK, N.A.	182353801043480	\$28,020.15	\$2,328.48	\$10,370.56
142.	WESTMOUNT PLAZA, LLC (FKA WESTMOUNT PLAZA ASSOCIATES)	182353801013738	\$4,713.44	\$391.69	\$1,744.49
143.	WHITE MARK UNIVERSAL INC	182353801021253	\$15,137.00	\$1,257.89	\$5,602.37
144.	WICKED FASHIONS INC	182353801021267	\$144,912.00	\$12,042.23	\$12,042.23
145.	WILLIAM R MEIXNER & SONS	182353801041065	\$77,150.00	\$6,411.19	\$6,411.19
146.	WTS CONTRACTING CORP	182353801040917	\$34,203.51	\$2,842.32	\$2,842.32
147.	Xiamen Golden Textile Imp & Exp Co, LTD	182353801043461	\$794,772.88	\$66,045.85	\$66,045.85
148.	YAT FUNG (MACAO COMM OFFSHORE) LTD	182353801017502	\$44,606.25	\$3,706.79	\$3,706.79
149.	YONGKANG DACHENG IND & TRADE CO LTD	182353801017503	\$130,500.00	\$10,844.59	\$10,844.59
150.	ZHEJIANG KATA TECHNOLOGY CO LTD	182353801017508	\$412,033.20	\$34,240.07	\$34,240.07
151.	ZHEJIANG YAT ELEC APPLIANCE CO LTD	182353801013819	\$801,824.60	\$66,631.85	\$296,763.92